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JAN 14 2005

10A 3528

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

KOJI SHIMOTSU

Serial No: 10/758,163

Filed: January 15, 2004

For: SHOCK ABSORBER

Art Unit: 3612

Examiner: Jason S. Morrow

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

Dear Sir:

In response to the Office Action dated October 19, 2004, please amend the above-identified application as follows: